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(13-15 June 2017)*

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I. Organization of the session

A. Opening statements by the President of the Executive Board and the Executive Director of UNICEF

1. In his opening statement, the President recognized the commitment of Anthony Lake, UNICEF Executive Director, the Deputy Executive Directors and all UNICEF staff working for the rights of children.

2. He drew attention to the organization's many successes while pointing to the challenges ahead. He highlighted the situation of children around the world, from malnourished children in Somalia and Yemen to children in refugee camps in Jordan and on European migration routes. He pointed to children with disabilities and children of school age in conflict areas. He spoke of the horrific deaths of children in the conflict in the Syrian Arab Republic.

3. He stressed that UNICEF played a vital role in helping those and all children. The organization recognized that its effectiveness was tied to its ability to evolve and innovate, one of its major strengths. In that regard, the annual session was especially important because UNICEF was not only reflecting on successes and lessons but also looking forward to determining how it could continue to be the world's premier organization for the defence of children's rights, especially the most disadvantaged and vulnerable.

4. The UNICEF Strategic Plan, 2018-2021, would guide the organization for the next four years, following its expected adoption at the second regular session 2017. In accordance with the 2017-2020 quadrennial comprehensive policy review of operational activities for development of the United Nations system (QCPR), the UNICEF Strategic Plan was harmonized with the strategic plans of other United Nations development system organizations.

5. The President underscored that the joint field visit of the Executive Boards to Nepal showed the impressive results of collaborative efforts with United Nations partners in post-conflict rehabilitation, social cohesion, gender-based violence, and recovery and resilience-building from the terrible earthquake of 2015. Similarly, the field visits of the Executive Board to Lesotho and South Africa showed the impact of UNICEF-supported schools and career-development programmes for girls.

6. He highlighted UNICEF work towards greater inclusiveness. He noted in particular new initiatives in programming, including collaboration between the UNICEF Supply Division and the Disability Section to develop a guide for assistive-technology products for children. Access to such products determined whether a child would be educated or relegated to the margins of society. UNICEF also worked with the World Health Organization (WHO) to ensure that the WHO list of 50 priority assistive devices included those most relevant to children, and to guarantee that children with disabilities could obtain them.

7. The President concluded with a proposal to extend the term of leadership of the Executive Boards for more than one year, emphasizing that doing so would enhance the ability of the Executive Boards to fulfil their fiduciary responsibilities and better serve the organizations. It would also allow officers to continue to provide technical and policy support to the Executive Boards.

8. In his address, the Executive Director focused on the topic of equity in relation to children's rights. He stressed that failure to reach children because of where they live or because of their religion, ethnicity, gender or disability was a fundamental violation of their rights.

9. He explained that while the pursuit of the Millennium Development Goals had been achieving real progress in reducing overall under-five mortality rates, it often failed to do so for the poorest and most disadvantaged. The "tyranny of averages" was obscuring the struggles of children who were the hardest to reach and therefore the hardest to serve. As a result, in 2010, the Executive Board expressed its firm, collective resolve to make the bottom quintile the organization's top priority.

10. In that year, UNICEF conducted the first modelling study on narrowing the gaps to debunk the assumption that helping those most in need was praiseworthy but too expensive and too difficult. The study showed that the greater cost of reaching the most deprived children and families was significantly outweighed by the greater results. Working towards equity was not only right in principle but also right in practice — and cost-effective.

11. UNICEF placed the most disadvantaged at the heart of its work in all country programmes, supporting an emerging global trend. A new study in 2017 described practical steps to reduce inequities — among them strengthening community-based approaches to health, using disaggregated data to identify children left behind, and investing in proven health interventions to prevent unnecessary illness and death among the most disadvantaged. The focus on reducing inequities provided the fastest path for governments to achieve the Sustainable Development Goals and to meet their commitment to "leave no one behind".

12. The Executive Director assured the Executive Board that UNICEF would continue supporting governments through its Strategic Plan, 2018-2021. The accompanying budget included increased investments in country programmes supported by new investments in fundraising for regular resources. All goal areas were interlinked through cross-cutting priorities in equity, gender equality, humanitarian action, children with disabilities and adolescent development. The results framework included common indicators for agencies to measure their collective progress. In addition, UNICEF proposed three common approaches, including resource mobilization for joint initiatives, new monitoring and evaluation frameworks to track performance, strengthened results groups, and expanding the standard operating procedures.

13. UNICEF was also pursuing greater operational and programmatic efficiency. Building on recent innovations, the Field Results Group was working to better align UNICEF financial and human resources in the field. The evaluation function was helping to design, target and deliver interventions that make the biggest difference in children's lives. And UNICEF was strengthening its audit function by reinforcing new initiatives, such as reforming staff performance management and recruitment, and adopting an anti-fraud strategy.

14. UNICEF remained focused on innovation, vital to its equity agenda, through, for example, RapidPro, a messaging system using social media, helping UNICEF-supported programmes in over 40 country offices, or Magic Bus, a data-analysis platform designed to support disaster-management efforts, including the ability to predict where diseases were travelling.

15. He stressed that, in its efforts to reach the most disadvantaged, UNICEF had to broaden its base of supporters around the world, including by developing new advocacy and fundraising campaigns with its National Committees for UNICEF, country offices and regional teams.

16. The Executive Director noted in closing that the UNICEF global staff survey showed strong ratings in performance management, diversity, staff security and knowledge and information-sharing. Work-life balance, workload distribution and

standards of conduct had improved, while career development remained a challenge. One area where staff satisfaction had remained extremely high was motivation.

B. Adoption of the agenda

17. The Executive Board adopted the provisional annotated agenda, timetable and organization of work for the session (E/ICEF/2017/6).

18. In accordance with rule 50.2 of the rules of procedure, the Secretary of the Executive Board announced that credentials had been submitted by 22 observer delegations, including two international organizations, two non-governmental organizations (NGOs), and seven UNICEF National Committees.

II. Deliberations of the Executive Board

A. Annual report for 2016 of the Executive Director of UNICEF

Oral update on UNICEF humanitarian action

UNICEF report on the recommendations of the Joint Inspection Unit

19. The President introduced the annual report for 2016 of the Executive Director (E/ICEF/2017/6), accompanied by the report on the implementation of the quadrennial comprehensive policy review and the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2018-2021 (E/ICEF/2017/6/Add.2 and annex); the UNICEF Strategic Plan, 2018-2021, draft for review (E/ICEF/2017/12); the draft results framework of the UNICEF Strategic Plan, 2018-2021 (E/ICEF/2017/EB/9); and the annual report on the implementation of the UNICEF Gender Action Plan, 2014-2017 (E/ICEF/2017/9 and annex). The Executive Board also had before it the report on the recommendations of the Joint Inspection Unit, summarizing the UNICEF response to recommendations relevant to the organization (E/ICEF/2017/8).

20. After introductory remarks by the Deputy Executive Director, Partnerships, the Director of the Division of Data, Research and Policy presented the annual report for 2016 of the Executive Director, which was followed by an oral update on UNICEF humanitarian action by the Director, Emergency Programmes.

21. Executive Board members welcomed the annual report and the progress made against the UNICEF Strategic Plan, 2014-2017, particularly in the staunch championing of the rights of the child. They commended the exemplary leadership of the Executive Director and the work of UNICEF staff globally, especially in humanitarian settings. They praised with the organization's achievements in 2016, particularly results in education, health, water, malnutrition and protection of children. They welcomed the 2017 *Narrowing the Gaps* report, which they hoped would encourage greater investments in equity approaches to development.

22. Delegations encouraged UNICEF to step up its efforts in health, including through actions to strengthen social protection systems, especially for children and adolescents in vulnerable settings. They commended UNICEF for its invaluable contribution to global efforts to eradicate polio and to the multisectoral approach to the Zika outbreak — excellent illustrations of how UNICEF improved its working methods with other major multilateral organizations.

23. Executive Board members also pointed to challenges, such as the high number of primary school-aged children out of school, stunting among children under 5, sexual violence against girls and pervasive violations of children's rights. They

expressed concern with inequities plaguing children in certain regions, especially in least developed countries. They called on UNICEF to help countries to capitalize on the demographic dividend. Some delegations were concerned with the slow progress on HIV/AIDS and limited financial resources devoted to it, but commended UNICEF for establishing new partnerships through the Global Vision and Strategic Direction.

24. UNICEF was encouraged to present strategies for working in and responding to contexts of crisis and fragility. Delegations noted that UNICEF played a key role in strengthening both principled humanitarian responses and longer-term development commitments and expressed appreciation for strengthened delivery on Core Commitments for Children in Humanitarian Action. Regarding education, they applauded UNICEF efforts as Grant Agent for the Global Partnership for Education. They recognized the Education Cannot Wait Fund as an example of UNICEF innovative work in the humanitarian-development-peace nexus to reach crisis-affected children and youth with safe, free, quality education by 2030. They encouraged UNICEF to share its best practices in that area with other United Nations organizations.

25. On effectiveness and efficiency, delegations were pleased to see costs related to management, administration and development effectiveness drop to one of the lowest among United Nations organizations. They welcomed improvements in results-based budgeting and strengthening of internal mechanisms, which had led to greater coherence among United Nations system country programmes.

26. Delegations applauded the organization's continued focus on private-sector engagement and innovation to improve efficiency, including in procurement and market-shaping practices. They were pleased with the Innovation Fund, which enabled UNICEF to target investments in portfolios of emerging technologies developed in programme countries and to extend its engagement with corporate partners.

27. They commended UNICEF efforts to promote access to good-quality, disaggregated, updated data, and to build data-management capacities at the country level to support decision-making. They called on UNICEF to step up collaboration with national statistics offices.

28. Delegations expressed strong support for evaluation, audit and internal control functions, and commended UNICEF for being recognized as one of the most transparent aid organizations in 2016. They appreciated the inclusion of scorecards, seeking their further elaboration, and encouraged UNICEF to make its contributions to common inter-agency goals more visible. They urged UNICEF to continue to ensure an independent evaluation function and sufficient resources for the Office of Internal Audit and Investigations. They requested that practical, measurable solutions for reporting to the Executive Board be reflected in the draft strategic plan and results framework.

29. Delegations said that consultation on the draft Strategic Plan, 2018-2021, had been transparent and constructive. The plan should be focused on results and human rights-based and set the strategic and policy directions in accordance with the 2030 Agenda for Sustainable Development, the QCPR and the Secretary-General's reform agenda.

30. Delegations supported the plan's five strategic goals and two cross-cutting areas of gender and humanitarian work. They sought details on operational structure and staffing policy adjustments that would further integrate humanitarian assistance and development programmes.

31. UNICEF, it was noted, should focus on strengthening national public-service systems, and advocacy work to help governments assume their responsibilities towards children, particularly the most disadvantaged children. UNICEF should partner with civil society and the public on advocacy for realizing the rights of children, and with the private sector on applying codes of conduct for the proper treatment of children. The private sector, they stressed, had a key role to play in achieving the Sustainable Development Goals. Delegations encouraged UNICEF to develop a clear strategy for working with the private sector strategy that reflected the QCPR directive to strengthen national capacities to leverage resources for implementation of the Goals.

32. Delegations requested UNICEF to continue to play a central role in United Nations system coordination — focused on leadership, efficiency, accountability and performance at all levels, especially through the resident coordinator system and the United Nations Development Group. They welcomed ongoing UNICEF work to identify and strengthen inter-agency collaboration in supporting Member States.

33. Delegations welcomed the common chapter in the agencies' strategic plans and their collaborative arrangements. They expected each agency to undertake concrete, ambitious and measurable commitments, followed up with reporting based on joint results and indicators. The shift to a collaborative approach should appear in the draft strategy, and should include joint procurement- services. They also emphasized joint assessments, planning and data generation.

34. They said UNICEF had an important role to play in strengthening system-wide coherence for the humanitarian-development-peace nexus. Delegations expected UNICEF to work closely with United Nations system to deliver on the pledge to provide collective outcomes and embrace New Ways of Working across institutional boundaries, based on comparative advantages, in accordance with agreements made at the World Humanitarian Summit.

35. Stable, adequate, predictable core resources were critical for UNICEF to support implementation of the Sustainable Development Goals. Delegations called upon the international community to be more proactive in supporting this effort of UNICEF. They urged countries to abide by their funding commitments and, where possible, increase contributions to core resources. Delegations requested UNICEF to continue to pursue transparency and provide the Executive Board with detailed, updated information on regular-resource use and cost recovery.

36. Funding constraints called for UNICEF to adopt innovative approaches to financing, including innovative partnerships with the private sector and others. UNICEF had to attract more flexible, predictable multi-year funding to ensure it was fit-for-purpose for 2030 Agenda for Sustainable Development implementation. Delegations welcomed the increase private-sector funding in the last several years.

37. A group of countries encouraged UNICEF to continue to tailor its services to countries' specific needs, be they middle-income, landlocked, least developed or small-island developing countries. They called upon UNICEF and the United Nations system to maintain a universal, holistic, interrelated approach to development to help to ensure that "no one is left behind". They recognized UNICEF success in helping countries transition from middle-income to high-income status, while noting that significant numbers of children in those countries were still affected by many development gaps. UNICEF should continue to promote innovative strategies to narrow the gaps, tailored to national contexts.

38. A number of delegations expressed concern with the ongoing reduction in the allocation of UNICEF core resources and activities in middle-income countries

(MICs). They stressed that MICs still face significant poverty and inequality challenges and needed UNICEF support to avoid setbacks in progress.

39. On gender, delegations expressed their satisfaction with the annual report on the implementation of the UNICEF Gender Action Plan, 2014-2017. They encouraged UNICEF to ensure that gender equality was a cross-cutting priority in the draft strategic plan. Some delegations requested that UNICEF set concrete targets for gender. One encouraged UNICEF to strengthen its capacity to undertake sound gender-based analysis and address gender-mainstreaming shortcomings. They sought concrete examples of UNICEF collaborative work on gender with other United Nations organizations.

40. The representative of the Standing Group of National Committees stressed that private sector contributions were the largest single source of regular resources, accounting for 30 per cent of total revenue in 2016. She underscored that the National Committees had almost 8 million donors globally and transparent reporting encouraged them to contribute more. She appealed to delegations to work with their citizens to increase funding to UNICEF.

41. The representative of the NGO Committee on UNICEF highlighted the need for a multidimensional approach to child poverty, the efficient collection and dissemination of comprehensive, disaggregated data, optimal growth and development in the first two years of life, protecting children from all forms of violence through an integrated approach, and prioritizing migrant and refugee children. The committee sought the meaningful participation of all girls, boys and young people, including those from marginalized and excluded populations, at all levels of decision-making.

42. The Executive Board adopted decision 2017/7 (see annex).

B. UNICEF Strategic Plan, 2018-2021, draft for review

43. The Acting President introduced the UNICEF Strategic Plan, 2018-2021, draft for review (E/ICEF/2017/12) and the draft results framework of the UNICEF Strategic Plan, 2018-2021 (E/ICEF/EB/9).

44. After introductory remarks by the Deputy Executive Director, Partnerships, the Deputy Director of the Division of Data, Research and Policy presented the reports.

45. Delegations welcomed the draft Strategic Plan, 2018-2021, expressing appreciation for the inclusive consultative process UNICEF had followed with Member States in developing the draft. They commended the draft plan for reflecting progress made and lessons learned from the previous Strategic Plan, 2014-2017. They welcomed the five goal areas, the more innovative implementation strategies in collaboration with other United Nations organizations, civil society and the private sector, and the risk management and evaluation framework.

46. Delegations stressed that the plan should be consistent with the QCPR. It should respect national sovereignty and respond to the priorities and capacities of countries and to national plans, ensuring differentiated approaches tailored to country needs.

47. Further, it should prioritize the organization's role in helping countries leverage the demographic dividend. Capacity-building of national statistics services was key so that gender and age disaggregated data could improve analysis for more effective action on the ground. In mainstreaming gender, it was necessary to include boys and men, whose contribution to gender equality was essential. Demographic-

dividend work should also include early childhood development, focused on preschools, to strengthen the chain of education.

48. One delegation stressed that the plan should focus not only on governance but also on social protection, noting that prioritizing the most deprived was the most effective way to support children. The delegation suggested that, instead of "value-for-money", UNICEF use only terms on which Member States had agreed, such as results-based budgeting, impact and evaluation.

49. Delegations welcomed the United Nations organizations' coordinated approach to developing their strategic plans. They requested clear information on UNICEF contributions to the United Nations system common approach to delivering on the Sustainable Development Goals and how inter-agency synergies could be ensured. They called upon UNICEF to provide a coherent, integrated vision supported by concrete results and resource requirements. The plan's narrative should combine with the Integrated Budget, Results Framework, Gender Action Plan and Theory of Change. They sought indicators for QCPR directives on partnership, transparency, human development, the humanitarian-development-peace nexus and the organization's contribution to integrated approaches at country level. They added that the draft plan should reflect results-based budgeting, sustainability and other reviews and evaluations.

50. Another group of delegations requested that the revised draft plan present: (a) a clear business model laying out the organization's differentiated approach to various operating contexts based on its comparative advantages; (b) a spelled-out programming approach, including lessons learned from the previous strategic plan and clear results statements on UNICEF commitments made at the World Humanitarian Summit; (c) UNICEF plans to use its core budgets; (d) plans to align its organizational structure and staffing to deliver on the five strategic goals, showing how cross-sector work can contribute to multiple impacts; and (e) a clearer Theory of Change, reflecting United Nations Development Group guidelines and results-based management.

51. In a common statement addressed to the United Nations Development Programme, United Nations Population Fund (UNFPA), UNICEF and United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), a group of delegations welcomed the common chapter of the strategic plans and requested more information on the innovative, collaborative ways in which the organizations were working together, which should be detailed in both the common chapter and individual agency strategic plans, budgets and frameworks. The group called for the News Ways of Working to be reflected in common results statements, indicators and implementation modalities and said its delegations looked forward to seeing revised plans and frameworks that reflected greater coherence, efficiency and effectiveness in agencies' operational work.

52. One delegation suggested that the common chapter should highlight the funds and programmes' "collaborative advantage" areas, such as climate and gender, and humanitarian-development-peace nexus considerations. It was important to begin with universal, common challenges for all countries before addressing context-specific challenges.

53. A group of delegations commended UNICEF for its contribution to humanitarian emergencies through a principled needs-based approach. They saw the draft plan as an opportunity to integrate planning and reporting of humanitarian action into UNICEF frameworks and help to bridge the humanitarian development divide, both within UNICEF and system-wide.

54. They stressed that mutually accountable, effective leadership was a necessary feature of successful humanitarian coordination. They considered the number of Humanitarian Coordinator candidates proposed by and selected from UNICEF as a strong indicator of its engagement in the coordination system and commitment to the achievement of collective outcomes. They urged UNICEF to ensure greater numbers of qualified UNICEF staff in the Humanitarian Coordinator candidate pool and to support staff during their placement as humanitarian coordinators.

55. They urged UNICEF to work with humanitarian country teams to ensure that timely, impartial joint needs-assessments were conducted in every crisis, to participate in such assessments and to ensure that assessment results informed the UNICEF contribution to common response plans and the prioritization of funding appeals.

56. The group said that a gender-equality analysis, including sex-disaggregated statistics, should be mainstreamed to ensure that the humanitarian needs of women, men, girls and boys were met, and their needs and opportunities were reflected in activities.

57. The group also commended UNICEF for its continued role in supporting and leading global and country-level efforts to address gender-based violence in emergencies, including UNICEF leadership of the Steering Committee of the Call to Action on Protection from Gender-based Violence in Emergencies. They said UNICEF should continue its support of the global community of practice in developing and applying effective gender-based violence prevention and response interventions in humanitarian settings, and should expand gender-based violence response and prevention programmes at country level.

58. UNICEF was encouraged to share best practices on using innovation to deliver humanitarian assistance with other United Nations system organizations and the Secretariat to catalyse and amplify United Nations innovation work.

59. The same group of delegations requested that UNICEF commitments made at the World Humanitarian Summit be reflected in outcome-level results and associated indicators so Member States could track progress in annual reports. On multi-year financing, UNICEF should provide needs estimates and outcome statements and indicators beyond a single calendar year in humanitarian appeals.

60. Given UNICEF high spending on humanitarian action, accountability and transparency were increasingly important. Delegations requested that all United Nations organizations take action to mitigate fraud, waste and abuse and to identify a way to share incident reports and related information.

61. Delegations noted that UNICEF played a critical role in improving the protection of and assistance to internally displaced persons (IDPs) by participating in the cluster system. UNICEF should work with other humanitarian actors to improve the reach and impact of efforts to meet the needs of IDPs.

62. The Executive Board adopted decision 2017/8 (see annex).

C. Annual report on the implementation of the UNICEF Gender Action Plan, 2014-2017

63. Following introductory remarks by the Acting President of the Executive Board, the Deputy Executive Director for Programmes introduced the annual report on the implementation of the UNICEF Gender Action Plan, 2014-2017 (E/ICEF/2017/9 and annex), which was then presented by the Principal Advisor for Gender, Rights and Development.

64. Delegations highlighted UNICEF achievements in advancing gender equality and the empowerment of women and girls, particularly in its four targeted gender priority areas. They welcomed UNICEF initiatives with boys to protect them from abuse, recruitment by armed groups, and drug addiction, as well as actions promoting the health of adolescent girls and boys and integrating gender equality at all levels.

65. A group of delegations expressed concern with findings of shortcomings in UNICEF capacity to mainstream gender equality throughout its programmes, particularly at the country level and in applying gender equality as a cross-cutting theme. They noted that the shortcomings were due to the absence of gender-based analysis during programme design and delivery and/or the lack of sex-disaggregated and intersectoral data in baselines and monitoring information. They commended UNICEF for taking action on gender, including launching an initiative to promote gender capacity and credentials and increasing support to gender at regional and country levels.

66. The same group urged UNICEF to strengthen gender mainstreaming in the Strategic Plan, 2018-2021, including the new Gender Action Plan, and to prioritize three areas for improvement: (a) strengthening institutional capacity and accountability systems to undertake comprehensive gender-based analysis of projects and programmes; (b) strengthening institutional capacity to collect, monitor and report on data disaggregated by sex, age, disability, ethnicity, income, geographical location and other relevant characteristics, particularly at the country level, and the capacity of UNICEF to contribute data for global indicators on the Sustainable Development Goals; and (c) ensuring that the Gender Action Plan reflects men and boys as integral to a gender perspective, acknowledging their roles and responsibilities in achieving gender equality and the empowerment of women and girls and in addressing root causes of gender-based discrimination and transforming harmful social norms and attitudes.

67. They noted that such improvements would help UNICEF align its approach with that of the United Nation system and with the system's commitment to advancing gender equality. This would include the next generation of the United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women and corresponding country-level scorecard, as well as UNICEF policies in that area.

68. The group called upon UNICEF to more clearly reflect those three areas in the Strategic Plan and results framework and the Gender Action Plan, 2018-2021. This should include specific results statements and indicators, annual and cumulative reporting, greater allocation of resources, and articulation of gender equality as a more prominent guiding principle in all goal areas. This should also be firmly grounded in a human rights and gender-responsive approach, acknowledging lessons and affirming the potential leverage capacity of gender mainstreaming in achieving transformative interventions.

69. Further, delegations recommended that UNICEF align its work on gender equality with that of other United Nations organizations, particularly UN-Women and UNFPA, to reduce duplication and pool expertise. UNICEF needed to explain how it planned to work with other entities, using clear indicators measuring contributions to achieving common results.

70. The Executive Board took note of the annual report on the implementation of the UNICEF Gender Action Plan, 2014-2017.

D. UNICEF programme cooperation

(a) Approval of country programme documents

71. The Regional Director presented the country programme for Cameroon, 2018-2021 (E/ICEF/2017/P/L.3).

72. The representative of Cameroon welcomed implementation of the country programme and the close cooperation between the government and UNICEF throughout the planning and drafting process. The representative said the cooperation would facilitate the attainment of the country programme objectives, particularly in combating malnutrition and child mortality, supporting school attendance, and combating all forms of violence and abuse against children. Those goals would be achieved through the plans carried out in synergy with other United Nations organizations.

73. The Regional Director reaffirmed the determination of UNICEF at country, regional and global levels to partner with Cameroon in attaining their shared goals.

74. The Executive Board approved the CPD for Cameroon, on a no-objection basis, in decision 2017/5 (see annex).

(b) Extensions of ongoing country programmes

75. The President said that, in accordance with Executive Board decision 2009/11, the Executive Board had been informed of the first one-year extensions of the country programmes for Lesotho, Liberia and Nicaragua, as approved by the Executive Director. Those proposals were presented in document E/ICEF/2017/P/L.4.

76. The Executive Board was requested to take note of the one-year extensions of the country programmes for Lesotho, Liberia and Nicaragua, as approved by the Executive Director.

E. Evaluation reports, and management perspective and response

Annual report for 2016 on the evaluation function in UNICEF, and management perspective

United Nations Children's Fund (UNICEF): Review of development effectiveness, 2012-2015, and management response

77. Following introductory remarks by the President, the Director of Evaluation, introduced the annual report for 2016 on the evaluation function in UNICEF (E/ICEF/2017/11). The Deputy Executive Director, Management, presented the management perspective on the annual report (UNICEF/2017/EB/6). The Director of Evaluation then presented the evaluation report entitled "Review of development effectiveness, 2012-2015, and management response", available on the Evaluation Office website. The Deputy Executive Director for Field Results presented the management response.

78. A group of delegations noted that the last Multilateral Organisation Performance Assessment Network (MOPAN) review had rated UNICEF as mature and confident, with system processes fit for purpose, according to its mandate and mission. While those conducting the review said they were pleased with its findings, the review had identified areas for improvement.

79. First, UNICEF needed to develop different approaches, roles and functions for various operating contexts. Further, UNICEF should base its assistance on its

comparative advantages, and determine areas where other organizations had a stake and engage in joint programming. UNICEF should identify areas with a child focus but where UNICEF did not have a comparative advantage, and look to other organizations to take the lead. The Strategic Plan and Integrated Budget should reflect those approaches for future country programmes.

80. The review had concluded that the sustainability of results in UNICEF programmes was weak, owing to weak risk management and cost-efficiency. The group recommended that UNICEF use country systems to build sustainable capacity.

81. On evaluation, UNICEF needed to step up evaluation using robust evaluative evidence of the efficiency and sustainability of UNICEF programming. UNICEF also needed to systematically integrate lessons learned from evaluations and make better use of them.

82. The group of delegations noted that the review had emphasized the need for UNICEF to focus on building local capacity and strengthening strategic partnerships at the country level. UNICEF should also improve its coordination efforts to act in partnership with other United Nations organizations and national and international partners, as it could reach its goals only through partnerships and a coordinated United Nations system.

83. They noted that the review had stressed the need for stronger results-based management and results logic and for country strategies that set out measurable results and the rationales for prioritization. Monitoring had to be based on strong evidence using indicators disaggregated by sex and other relevant characteristics.

84. The group encouraged delegations to join MOPAN and Member States to make use of publicly available assessments. MOPAN knowledge was intended to contribute to organizational learning within and among multilateral organizations and other stakeholders.

85. A group of delegations welcomed improvements highlighted in the annual report of the evaluation function, in particular the increased number of evaluations conducted in 2016 and the high management-response rate. They supported management's suggestion to examine why some evaluations had no follow-up.

86. The group were pleased to see the UNICEF contribution to the independent system-wide evaluation of United Nations operational activities for development, and encouraged UNICEF to continue to engage with the United Nations Evaluation Group.

87. The group of delegations commended UNICEF for its role in evaluation coherence at the global level and its partnership with key evaluation organizations, such as EvalPartners, the Global Parliamentarians Forum for Evaluation and the Eurasian Regional Parliamentarians Forum for Evaluation.

88. They stressed that UNICEF had to ground its commitment to learning and improvement in a comprehensive, thorough, assertive and independent evaluation function. UNICEF should present all evaluation documents, including major strategic evaluations, to the Executive Board to allow it to fulfil its oversight role. They encouraged UNICEF to widely share lessons learned and recommendations both internally and with external stakeholders.

89. The group welcomed the UNICEF management response, especially the proposal to increase evaluation coverage to all regions and cross-cutting issues. They highlighted that gender equality should receive particular attention to improve evidence-based mainstreaming across UNICEF work. They commended the increasing quality of evaluations, including for sector-wide approaches and

programmes criteria. UNICEF had also to use gender analysis to inform evaluation findings, conclusions and recommendations.

90. The group expressed appreciation for the fact that two thematic evaluations on humanitarian assistance were planned for 2017 and encouraged UNICEF to increase the number of evaluations on humanitarian assistance and its nexus with development programming, according to the share of the budget. UNICEF should also strengthen impact-level evaluations.

91. The role of regional and country offices was fundamental in implementing evaluation recommendations and incorporating lessons learned into programming. UNICEF management should strongly engage in evaluations and their follow-up.

92. Given the importance of the evaluation function for UNICEF institutional strengthening, including more effective programming, the group reiterated the spending goal of 1 per cent of UNICEF programme expenditure on evaluations, and asked UNICEF to present plans to meet it.

93. The group noted that the review of development effectiveness provided useful, welcome analysis, and a number of recommendations for strengthening UNICEF development effectiveness, particularly in results-based management, gender-based analysis, and innovation.

94. The group emphasized that many review findings were also reflected in the MOPAN assessment, adding weight to the recommendations. They urged UNICEF to take concrete actions to implement the recommendations and reflect them in the Strategic Plan and results framework.

95. In accordance with the QCPR, the group encouraged UNICEF to strengthen its results-based management frameworks to the levels of other United Nations organizations. The draft Strategic Plan results framework, they noted, did not adequately reflect the United Nations development system's guidelines, with a clear theory of change.

96. The Executive Board adopted decision 2017/9 (see annex).

F. Office of Internal Audit and Investigations 2016 annual report to the Executive Board, and management response

UNICEF Audit Advisory Committee 2016 annual report

97. Following introductory remarks by the President, the Director of the Office of Internal Audit and Investigations (OIAI) presented the report (E/ICEF/2017/AB/L.2), with the management response (E/ICEF/2017/AB/L.3), presented by the Deputy Executive Director, Management. The Audit Advisory Committee annual report for 2016 was available on the Executive Board website.

98. A group of delegations commended UNICEF for the high rate of implementation of audit recommendations in 2016. They appreciated OIAI conformity with Institute of Internal Auditors (IIA) standards and its collaboration with other United Nations audit services. It commended UNICEF for the considerable reduction in the number of outstanding recommendations older than 18 months, with remaining actions to be completed by the end of June 2017. They inquired about the lower number of completed internal audits in 2016.

99. The group encouraged OIAI to provide further analysis of key organizational issues and risks, how effectively UNICEF was addressing them and how they affected the organization's reputation.

100. The group urged UNICEF to look into the reasons for the strongly qualified or adverse ratings of five internal audits, and address identified gaps or weaknesses to lower the number of unsatisfactory ratings in future.

101. While recognizing progress in results-based management and reporting, governance and accountability, and supply and logistics, the group noted that they still constituted 63 per cent of agreed actions, and urged UNICEF to prioritize action for improvement.

102. Noting weaknesses in control and compliance gaps in key processes and the risk area of funding and stakeholder relations, they sought clarification on these areas.

103. While recognizing that recovery of losses to fraud and other abuse took time, the group expressed concern with the continued low level of recovery and encouraged UNICEF to continue to strengthen its control over third parties to minimize losses and boost recovery processes, including through the Harmonized Approach to Cash Transfers. Recalling the 2016 Joint Inspection Unit report on fraud prevention, detection and response in the United Nations system, the group encouraged UNICEF to continue implementing the report's recommendations.

104. The delegations commended OIAI for the increased focus on fraud risk management. They asked why the number was so low for reported cases for investigation, given the scale, complexity and often high-risk contexts of UNICEF activities. Underreporting constituted a concern. They urged UNICEF to intensify efforts to detect and report fraudulent actions and suspicions on misuse of funds for further investigation, and to secure a strong whistle-blower protection policy and internal speak-up culture.

105. The group stressed the need for a strong, independent audit and investigations function for transparency and accountability and called upon UNICEF to allocate sufficient resources for this function.

106. The Executive Board adopted decision 2017/10 (see annex).

G. Report of the Ethics Office of UNICEF for 2016

107. The Principal Adviser of the Ethics Office, presented the report (E/ICEF/2017/10).

108. A group of delegations commended the Ethics Office for its contribution to promoting higher standards of ethics, integrity and accountability in UNICEF. They said the Ethics Office played a vital role in delivering training to UNICEF staff to raise awareness on UNICEF standards and values. The office had received and worked on 321 requests for its services in 2016, the majority of them related to guidance on ethics.

109. The group commended the office for advising staff and management on dealing with conflicts of interest or outside activities. They welcomed the successful collaboration with the ethics offices of other United Nations organizations, especially the collaborative launch of the online training on the prevention of sexual exploitation and abuse in 2017. Given the significant increase in requests for ethics services, they encouraged UNICEF to continue its support to the Ethics Office and ensure it had that sufficient resources.

110. They noted that the report of the Ethics Office reflected the absence of a standard procedure for its involvement in standards-setting and policy support. They appreciated management efforts to devise a comprehensive and transparent procedure for the office's involvement in these areas.

111. They requested that UNICEF address the issues raised in the report and analyse and act on the results of the Global Staff Survey 2017. They recommended that UNICEF strengthen staff training on the prevention of sexual exploitation and abuse, and strongly engage in United Nations system-wide work in that area.

112. They stressed that UNICEF should pay particular attention to staff perceptions of their ability to speak up, which was critical for the health of the organization. The tone from the top had to be clear and convincing, communicating that retaliation for reporting misconduct was unacceptable and that retaliators would be held accountable. They said that a speak-up culture would allow the organization to address potentially harmful situations before they became systematic.

113. A listening culture was equally important in nurturing a culture of ethics at UNICEF. The group welcomed future reporting on steps taken by UNICEF to strengthen both a speak-up and listening culture on ethics.

114. The Executive Board took note of the report of the UNICEF Ethics Office for 2016.

H. Address by the Chairperson of the UNICEF Global Staff Association

115. In her address to the Executive Board, the Chairperson of the Global Staff Association (GSA) highlighted efforts UNICEF had made to address the issues raised at the 2016 annual session and pointed to current and future challenges.

116. The 2017 Global Staff Survey had a high response rate of 79 per cent of staff and survey results confirmed high motivation and overall satisfaction of staff. It also showed that UNICEF had to improve on personal empowerment, career development and recruitment and promotions. The GSA had proposed a new partnership approach on following up on the survey results where staff have equal ownership along with management in identifying and addressing issues that affect staff.

117. The Chairperson reported that the Global Shared Services Centre based in Budapest had made progress in improving transactional efficiency and cost savings. It has also freed up staff time to focus on upstream work for better programme delivery.

118. The GSA and the Division of Human Resources had made a number of recommendations to improve staff security and working conditions in emergency duty stations, which management had committed to implement in a phased approach.

119. On efforts to improve staff mobility and rotation, she noted that 55 out of 88 staff members had been successfully placed in the 2016 managed rotation exercise. Lessons from this first round were being reflected in the second round in 2017.

120. She pointed out that UNICEF had begun the process to grant continuing appointments in lieu of the previous permanent contracts discontinued by the United Nations. In 2017, it is estimated that approximately 1,500 staff who met the established criteria would benefit. She added that this exercise would be conducted annually. This, along with the longer fixed-term five-year contracts introduced in September 2016, was expected to enhance job security and improve staff morale.

121. She stressed that the GSA was actively advocating to improve health and medical insurance for staff serving in hardship duty stations, pushing for the United Nations joint medical staff to review and recommend the establishment of minimum health standards. Another concern was the high levels of stress among staff in all

duty stations, revealed by the 2015 United Nations-wide mental-health survey. The increase in the number of staff counsellors was helping to address that issue.

122. She highlighted initiatives such as ACHIEVE, the new performance management system, as well as decentralized recruitment, which had given more authority to hiring managers, hastened the hiring process and allowed for lateral movement. However, on the latter issues, she stressed the need for holding hiring managers accountable for their decisions to ensure fairness and transparency in the recruitment processes.

123. Turning to the General Assembly approval of the International Civil Service Commission proposal to reduce entitlements and benefits for international Professional staff, the GSA highlighted that the decision would mostly negatively impact staff in emergencies and affect their morale. Meanwhile, the GSA along with other United Nations staff unions, was actively engaged in discussions on the review of the compensation package for national staff (General Service and National Professional categories), which also included a review of the recruitment policy for the National Professional category of staff.

124. In closing, the GSA Chairperson highlighted a number of ongoing staff-led initiatives to: (a) increase awareness of, and engage in greening initiatives, taking advantage of the special fund for environment-focused office initiatives and accessibility for persons with disabilities; (b) establish a support group for staff who were parents of children with disabilities; and (c) raise funds from UNICEF staff to support the response to emergencies.

I. Reports on the field visits of the Executive Board

Report on the field visit of Members of the Bureau of the Executive Board to Lesotho and South Africa, from 3 to 10 March 2017

125. The report of the field visit to Lesotho and South Africa (UNICEF/2017/EB/7) was introduced by H. E. Mr. Walton Alfonso Webson, Permanent Representative of Antigua and Barbuda to the United Nations.

126. The delegation had the chance to view concrete examples of UNICEF work and cooperation with governments and partners, including the United Nations country team, and gave them the opportunity to better understand issues and challenges facing children and women in Lesotho and South Africa.

127. The delegation was pleased with the excellent cooperation between UNICEF and government institutions in developing programmes on norms and standards and formulation of key policies affecting children. They were impressed with the sharp focus of UNICEF work on the organization's comparative advantages.

128. They appreciated the clear focus on the most vulnerable populations and disadvantaged geographical areas. UNICEF efforts to strengthen data disaggregation to reveal social disparities as a basis for advocacy and programme planning were important and evident. They also noted the importance of maintaining a minimum level of core programme resources to sustain the capacity of UNICEF to provide high-level technical advice and influence policies.

129. The Bureau participants said they felt the two country programmes had made effective, meaningful impact, and the welcomed the successful emphasis on national ownership.

130. The participants expressed concern about the persistent sexual violence against children and harmful traditional practices regarding child marriage, as well as the severe challenges for children with disabilities.

131. UNICEF engagement with partners, civil society, communities, local organizations and the private sector provided good examples of the added value and multiplier effect that UNICEF contributed in both countries.

132. Bureau participants noted the good cooperation within the United Nations country teams and congratulated UNICEF for the partnership established on the national level with ministries and local authorities, as well as partnerships at the provincial and community levels.

133. They also appreciated the organization's role in supporting the Governments in achieving the 2030 Agenda for Sustainable Development and protecting the rights of children and women.

134. The delegation noted that the "middle-income country" category was not appropriate for South Africa, given the significant increase in HIV. They also noted that children in middle-income countries needed specific services and that many South Africans were not benefitting from the post-Apartheid economic growth, and there were enormous disparities in wealth.

135. There were no comments from Executive Board members.

136. The Executive Board took note of the report.

Report on the field visit of the Executive Board to Egypt and Lebanon, from 21 to 30 March 2017

137. The report of the field visit to Egypt and Lebanon (UNICEF/2017/EB/8) was introduced by Mr. Marwan Francis, Deputy Permanent Representative of Ethiopia to the United Nations.

138. In the report, the delegation expressed appreciation for the dedication and hard work of the UNICEF staff and partners. UNICEF was doing impressive work in delivering results on a wide range of issues affecting children, including Water, Sanitation and Hygiene for All (WASH); health and nutrition; education; life skills support and the youth employability; female genital mutilation/cutting (FGM/C); child marriage and the interfaith dialogue.

139. The visit had given the delegation important insight into the national challenges and operational contexts, including the income inequality, youth bulge, youth unemployment and overstretched public services. They appreciated the clear focus of UNICEF on the most vulnerable population groups and the most disadvantaged geographical areas.

140. UNICEF engagement with civil society, community centres and faith-based organizations were good examples of its value-added in bringing partners together. They welcomed the UNICEF strategy to influence policies, legislation and public spending in favour of the most disadvantaged.

141. The Executive Board delegation recommended greater focus on gender equality. Gender-disaggregated data were sometimes collected, but not always, and there was limited evidence of analysis and use of data to improve programming. There was the need for greater focus on the specific needs and circumstances of girls, not only in dealing with girl-specific challenges, such as child marriage and FGM/C, but also in education, WASH, protection, and health and nutrition.

142. UNICEF needed to focus more at the outcome level. The results of UNICEF activities were not always measured at that level, but were rather measured at the activity or output level. Reporting at the outcome level would provide important information on what the programme was achieving and improvements needed. It

could also contribute to greater resource mobilization, improving coordination with other United Nations organizations.

143. The United Nations country teams in both countries said that working together was often a challenge and that insufficient incentives existed for joint programming and increased collaboration. The delegation recommended that UNICEF continue to pursue coordination and identify practical ways to minimize potential overlaps.

144. On the innovation approach, UNICEF should continue to play a key role in implementing innovative projects, especially in the sphere of youth training and employment, and draw on successful experience from other countries if necessary.

145. The delegation recommended that UNICEF maintain its focus on supporting the Governments of Egypt and Lebanon in achieving the 2030 Agenda for Sustainable Development, particularly protecting and fulfilling the rights of children and women.

146. In response, the representative of the Russian Federation said UNICEF provision of basic needs to refugees from the conflict in the Syrian Arab Republic was impressive as was ensuring cooperation with local governments and populations, including by extending medical coverage and increasing trust in the health-care system. The delegation valued UNICEF efforts to combat child labour and welcomed the implementation of a pilot programme to pay for scholarships and incentivize students to stay in school. Delegation members were convinced that such programmes had to be extended to cover all vulnerable regions of Lebanon with high concentrations of refugees and high risk of child labour. The delegation also noted the results of the country office in Egypt in health care, education, social integration, and capacity-building at the local level.

147. The representative of Lebanon noted that, as a middle-income country with multidimensional challenges, Lebanon attached great importance to the work of UNICEF, particularly in strengthening the country's capacities to meet the 2030 Agenda for Sustainable Development objectives. Lebanon had welcomed approximately 1.2 million refugees fleeing the war-torn Syrian Arab Republic.

148. Lebanese communities opened schools, clinics and homes to hundreds of thousands of fleeing Syrians. Despite the concerted efforts, the needs of affected populations of both displaced and host communities were outpacing the ability of the Government and partners to provide adequate services to reach the most vulnerable. The delegation hoped the field mission had raised awareness of the continued support needed.

149. The Executive Board took note of the report.

J. Other matters

Provisional list of agenda items for the second regular session of 2017

150. The provisional list of agenda items for the second regular session of 2017 was presented by the Secretary of the Executive Board.

K. Adoption of draft decisions

151. The Executive Board adopted decisions 2017/5, 2017/7, 2017/8, 2017/9 and 2017/10 (see annex).

L. UNICEF Staff Team Awards and closing statements by the Executive Director of UNICEF and the President of the Executive Board

152. The Executive Director announced the winners of the 2016 UNICEF Staff Team Awards, which recognized efforts of UNICEF staff around the world:

(a) The Iraq UNICEF country office WASH team was recognized for supporting internally displaced families seeking refuge in host communities and camps. The programme pioneered and launched innovative WASH service centres to coordinate and manage WASH services in settlements of IDPs. The centres, 15 in all, brought together NGOs, civil society groups and local governments to manage and coordinate services throughout the settlements, while delivering basic first aid for newly arrived IDPs. An innovative feature of the centres was that most of the staff running them were IDPs, living in the camp or in nearby host communities.

(b) The South Sudan country office and the East and Southern Africa Regional Office Situation Centre. Despite heavy fighting and personal danger, the majority of the team remained in the country, supported by colleagues in the Situation Centre in Nairobi, to provide critical lifesaving humanitarian support to desperately affected people. More than 40,000 people were internally displaced in and around Juba and approximately 10,000 IDPs were housed at the United Nations Tong Ping base. A cholera outbreak risked reversing key results. Thanks to staff members' determination and commitment, UNICEF scaled up its support to women and children in the country.

(c) Colleagues in the Brazzaville Local Staff Association of UNICEF in the Republic of the Congo. The association introduced a number of new activities that had lifted the spirits of the staff members in the office, contributing to a better work environment. In collaboration with the country office's management and the Global Staff Association, the association introduced new activities, such as driver awards.

153. In closing remarks, the Executive Director assured Executive Board members of the continuing UNICEF commitment to engage in discussions on both the draft Strategic Plan and the Integrated Budget so that both would be ready for adoption at the second regular session of 2017 and set for implementation beginning in 2018.

154. The President highlighted the success of the session and the six decisions the Executive Board had adopted. He said that the annual report demonstrated that, despite tremendous challenges in 2017, UNICEF had been able to achieve notable results for children and families in the seven outcome areas of the Strategic Plan and the cross-cutting areas in which it worked. He noted that the Executive Board looked forward to continuing close engagement with UNICEF in finalizing the Strategic Plan, 2018-2021, which would be presented along with Integrated Budget at the second regular session 2017.

Annex

Decisions adopted by the Executive Board at its annual session of 2017

2017/5
Country programme documents

The Executive Board

1. *Takes note* that the country programme document, including aggregate indicative budget, for Cameroon (E/ICEF/2017/P/L.3) was made available to Member States for their comments and input from 20 March to 7 April 2017, in accordance with Executive Board decision 2014/1 on modifications to procedures for consideration and approval of country programme documentation;

2. *Approves* on a no-objection basis, and in accordance with decision 2014/1, the country programme document, including aggregate indicative budget, for Cameroon (E/ICEF/2017/P/L.3).

Annual session
13 June 2017

2017/7
Annual report for 2016 of the Executive Director of UNICEF

The Executive Board

1. *Takes note* of the annual report of the Executive Director of UNICEF: performance and results for 2016, including a report on the implementation of the quadrennial comprehensive policy review and the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2014-2017 (E/ICEF/2017/6 and Add.1);

2. *Also takes note* of the UNICEF report on the recommendations of the Joint Inspection Unit (E/ICEF/2017/8);

3. *Requests* UNICEF to incorporate the lessons learned from the relevant *analyses* of performance under the Strategic Plan, 2014-2017, including the United Nations Children's Fund (UNICEF): Review of development effectiveness, 2012-2015, and management response in the formulation of the Strategic Plan, 2018-2021, and urges UNICEF to strengthen outputs and outcome and impact indicators in consultation with programme implementing units in the organization;

4. *Recalls* decision 2013/5 in which the Executive Board requested UNICEF to recommend adjustments to the approved cost-recovery rates, as required, to be presented at the annual session 2016 of the Executive Board, notes that this process has been delayed and requests UNICEF, together with the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), to continue the consultations with Member States with regard to the cost-recovery policy and to present evidence-based proposals for harmonized cost-recovery policies of UNDP, UNFPA, UN-Women and UNICEF, with adjustments if required, for consideration by the respective Executive Boards no later than their annual sessions in 2018;

5. *Emphasizes* the need for UNICEF to continue to improve transparency in the use of resources to achieve programme results and to enhance organizational

effectiveness and efficiency, and requests UNICEF to present in its future financial planning and reports a higher level of detail on the way that regular (core) resources are attributed and used, inter alia, with regard to financial breakdowns across budget areas, including staff costs;

6. *Decides* to transmit the above-mentioned reports to the Economic and Social Council, along with a summary of the comments and guidance of the Executive Board.

Annual session
15 June 2017

2017/8
UNICEF Strategic Plan, 2018-2021, draft for review

The Executive Board

1. *Takes note* of the UNICEF Strategic Plan, 2018-2021, draft for review, and encourages the timely elaboration and consideration of all its components/chapters and related documents, such as the integrated budget, 2018-2021, results framework, theory of change, Gender Action Plan, 2018-2021 and cost-recovery policies, in conjunction with the Strategic Plan, in line with the quadrennial comprehensive policy review of operational activities for development of the United Nations system (QCPR) and the 2030 Agenda for Sustainable Development;

2. *Requests* UNICEF to work closely with the United Nations Development Programme, the United Nations Population Fund and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) in line with the QCPR on identifying common measurable indicators for shared areas of collaborative advantage, which are spelled out in the Strategic Plan, including its common chapter;

3. *Also requests* UNICEF to present, in the next version of the draft: (a) a further elaboration of the operationalization of the concept of "leaving no one behind", within its mandate and taking into account its comparative advantages, in particular with regard to the building, development and strengthening of national capacities as defined in the QCPR, in line with national development, policies, plans, priorities and needs; (b) a further clarification of the concerted efforts to mainstream gender equality and address disability and to strengthen the relevant institutional and country capacities in order to ensure efficient and effective results; (c) a concrete narrative on the approach of UNICEF to humanitarian assistance, including its efforts to increase coherence and complementarity with its development work, in relevant contexts, reflecting lessons learned from the Strategic Plan, 2014-2017, and to reflect this narrative in the results framework and in the theory of change; and (d) a clearer theory of change, from outputs to outcomes, reflecting common United Nations Development Group guidelines and terminology on results-based management;

4. *Further requests* UNICEF to incorporate relevant lessons learned from the integrated budget, 2014-2017, inter alia, with regard to results-based budgeting, in the preparation of the integrated budget, 2018-2021;

5. *Requests* that UNICEF continue to provide in a timely manner the draft integrated budget for consideration by Member States, including all relevant funding sources.

Annual session
15 June 2017

2017/9
Evaluation reports, and management perspective and response

The Executive Board

1. *Takes note* of the annual report for 2016 on the evaluation function in UNICEF (E/ICEF/2017/11);

2. *Encourages* UNICEF to continue its ongoing internal capacity-building activities addressing gaps in the evaluation coverage of humanitarian assistance, in accordance with its mandate, and to take further steps to address shortcomings related to evaluation coverage of cross-cutting priorities, including gender equality, and also to strengthen impact-level evaluations;

3. *Welcomes* the focus of UNICEF on meeting the target to spend 1 per cent of resources allocated to evaluation, but is concerned that this goal was not met in 2015 or 2016, and therefore requests UNICEF to present plans towards meeting it;

4. *Requests* that updates on these issues be provided at the annual session of the UNICEF Executive Board in 2018;

5. *Takes note* of the United Nations Children's Fund (UNICEF): Review of development effectiveness, 2012-2015, looks forward to the implementation of the actions described in the management response and requests an update on the implementation of the recommendations of the review at the annual session of the UNICEF Executive Board in 2018;

6. *Requests* UNICEF to further advance collaboration and joint evaluation work with other United Nations entities, especially United Nations funds and programmes.

Annual session
14 June 2017

2017/10
Internal Audit and Investigations

The Executive Board

1. *Takes note* of the UNICEF Office of Internal Audit and Investigations 2016 annual report to the Executive Board (E/ICEF/2017/AB/L.2) and, in particular, the overall opinion on the adequacy of the organization's framework of governance, risk management and control, and asks the Office to provide further supporting analysis for such opinions in future annual reports;

2. *Welcomes* the reflection the Office has been giving to its strategic direction and its intention to enhance its focus on key risks and issues, including fraud-risk management;

3. *Looks forward* to the implementation of the actions described in the management response and requests an update on the implementation of the recommendations at the annual session of the UNICEF Executive Board in 2018;

4. *Takes note* of the recommendations made to management by the Audit Advisory Committee, urges the Executive Director to ensure that UNICEF managers have a clear understanding of the Committee's role and appreciates management's commitment to consider all recommendations made by the Committee;

5. *Expresses concern* about areas of risk consistently identified in the audit reports, namely, results-based management, governance and accountability and

supply and logistics, and urges management to prioritize the implementation of actions that address these recurring identified risks;

6. *Welcomes* the steady decline of actions outstanding for more than 18 months;

7. *Also welcomes* the intention of UNICEF to finalize and implement an enhanced anti-fraud strategy as part of its response to the recommendations of the report of the Joint Inspection Unit of the United Nations system on fraud prevention, detection and response, and requests that UNICEF report to the Executive Board on its implementation;

8. *Notes with appreciation* the implementation rate of the audit recommendations of 99.6 per cent as of December 2016;

9. *Notes with concern* the low level of defrauded funds reported as recovered and urges management to do all it can to ensure the timely recovery of any potential loss in investigated cases, and to strengthen the control of third parties;

10. *Requests* management to provide regular updates on the recovery of assets, including recovery trends, to the Executive Board at its annual session;

11. *Also requests* UNICEF to take firm action to reduce the number of internal audits with non-satisfactory ratings;

12. *Welcomes* the use by UNICEF of the Harmonized Approach to Cash Transfers Framework and encourages its use in all relevant contexts;

13. *Requests* UNICEF to provide information on investigations performed by the Office of Internal Audit and Investigations as well as information on actions taken as a result of such investigations, in the annual report of the Office, in line with relevant and existing disclosure policies and guidelines of UNICEF;

14. *Also requests* UNICEF to continue to allocate sufficient resources for the Office of Internal Audit and Investigations to ensure a satisfactory number of internal audits and investigations each year and requests that a separate budget item for the Office be included in future budgets.

Annual session
15 June 2017